SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

NO.12/LD/P/2004 **Dated: 7.1.2004.**

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 3rd day of January, 2004 is hereby published for general information:-

THE SIKKIM SALES TAX (AMENDMENT) ACT, 2003
(ACT NO. 12 OF 2003)
AN
ACT

further to amend the Sikkim Sales Tax Act, 1983.

Be it enacted by the Legislature of Sikkim in the Fifty-fourth Year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Sikkim Sales Tax (Amendment) Act, 2003.

(2) It shall come into force at once.

Insertion of new section 5A

2. In the Sikkim Sales Tax Act, 1983 (hereinafter referred to as the said Act), after section 5, the following section shall be inserted, namely:-

"Lump sum payment in lieu of the tax on lottery tickets".

5A. Any dealer dealing in lottery tickets where prizes are offered on the basis of last two digit number printed on the body of the lottery ticket and the draws of such Lotteries are held either on weekly, fortnightly or monthly basis, shall be liable to pay sales tax per draw as per the rate as specified in "Schedule III.

Explanation: - A lottery shall be categorized as either weekly, fortnightly or monthly where each subsequent draws of the lottery do not exceed either seven days or fifteen days or thirty days and based on such pattern of periodic draw it shall be categorized as such".

Insertion of new Schedule III

3. In the said Act, after the existing Schedule II, the following Schedule shall be inserted, namely:-

"Schedule III

Serial No.	Type of Draw	Rate per Draw
1.	Weekly/fortnightly/monthly draw on lotteries where prizes are offered on the basis of last two digits.	Rs. 10,000/- (Rupees ten thousand)"

By Order.

T. D. RINZING,
Secretary to the Govt. of Sikkim,
Law Department.
16(82)LD/2003

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